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ELIAS C. ALVORD (1942)  
ELLSWORTH C. ALVORD (1964)

RECORDATION NO. 21715-A  
FILED  
DEC 30 '98  
10-55AM

OF COUNSEL  
URBAN A. LESTER

December 30, 1998

Mr. Vernon A. Williams  
Secretary  
Surface Transportation Board  
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a), are two (2) copies of a Letter to the Board, dated December 29, 1998, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the documents previously filed with the Board under Recordation Number 21715.

The names and addresses of the parties to the enclosed document are:

Lessor: BancBoston Leasing Inc.  
100 Federal Street  
Boston, MA 02110

Lessee: Merco Joint Venture, LLC  
c/o Eagle Land Management, Inc.  
110 W. Lancaster Avenue  
Wayne, PA 19087

The letter clarifies the reporting marks and road numbers of certain units of the equipment previously filed herein.

Mr. Vernon A. Williams  
December 30, 1998  
Page 2

Also enclosed is a check in the amount of \$26.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in dark ink, appearing to read 'Robert W. Alvord', with a stylized flourish at the end.

Robert W. Alvord

RWA/bg  
Enclosures

BancBoston Leasing Inc.  
100 Federal Street  
Boston, MA 02110

RECORDATION NO. 21715-A FILED  
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December 29, 1998

Mr. Vernon A. Williams  
Secretary  
Surface Transportation Board  
1925 K Street NW, Room 715  
Washington, D.C. 20423

Re: Recordation No. 21715

Dear Mr. Williams:

Please file this letter in connection with Recordation No. 21715 to clarify the identification of the equipment contained therein.

The railroad equipment covered by the previously filed document is:

One hundred thirteen (113) used railcars, 23 Berwick cars MERX 0001 through 0023 and 90 Johnstown America cars MERX 0024 through 0113.

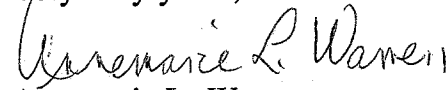
The names and addresses of the parties to the previously filed document are:

Lessor: BancBoston Leasing Inc.  
100 Federal Street  
Boston, MA 02110

Lessee: Merco Joint Venture, LLC  
c/o Eagle Land Management, Inc.  
110 W. Lancaster Avenue  
Wayne, PA 19087

Also enclosed is a check in the amount of \$26.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Please return a stamped copy of this letter as evidence of recordation to my attention.

Very truly yours,

  
Annemarie L. Warren,  
Assistant Vice President

Enclosure  
561002\_1.WP6

STATE OF MASSACHUSETTS )  
 )  
COUNTY OF SUFFOLK ), ss

On this 29<sup>th</sup> day of December 1, 1998 before me personally appeared Annemarie Warren, to me personally known, who being by me duly sworn, says that he is the ASST. V.P. of BancBoston Leasing Inc., that the seal affixed to the foregoing instrument is the corporate seal of said corporation, that said instrument was signed and sealed on behalf said corporation by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Before me,

Bernard M. Owens, Jr.

Notary Public  
My Commission expires:

BERNARD M. OWENS, JR.  
Notary Public

My Commission Expires September 10, 2004

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